



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MIDDLETON WATER UTILITY

Principal Office: 7426 HUBBARD AVENUE
MIDDLETON, WI 53562

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MIDDLETON WATER UTILITY**Utility Address:** 7426 HUBBARD AVENUE
MIDDLETON, WI 53562**When was utility organized?** 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR TIM STUDER**Title:** FINANCE DIRECTOR**Office Address:**7426 HUBBARD AVENUE
MIDDLETON, WI 53562**Telephone:** (608) 827 - 1070**Fax Number:** (608) 827 - 1080**E-mail Address:** tstuder@ci.middleton.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: MATTHEW LAVOLD**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLPTEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622 EXT**Fax Number:** (608) 249 - 8532**E-mail Address:** mlavold@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: PAUL HELGESON**Title:** CHARIMAN**Office Address:**7426 HUBBARD AVE
MIDDLETON, WI 53562**Telephone:** (608) 827 - 1070**Fax Number:** (608) 827 - 1080**E-mail Address:** none

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MATTHEW LAVOLD**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** mlavold@virchowkrause.com**Date of most recent audit report:** 2/28/2003**Period covered by most recent audit:** 1/1/02 - 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR TOBY GINDER**Title:** ASSISTANT DIRECTOR OF PUBLIC WORKS**Office Address:**7426 HUBBARD AVE
MIDDLETON, WI 53562**Telephone:** (608) 827 - 1070**Fax Number:** (608) 827 - 1080**E-mail Address:** tginder@ci.middleton.wi.us

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:PAUL HELGESON
DEREK HUNGNESS
KIM JENSEN
DAWN KRAHN
CHARLES NAHN
BOB POFAHL
FAYE ` SCHWAGER
HANK SIMON, ALTERNATE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,682,748	1,610,485	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	591,955	508,672	2
Depreciation Expense (403)	349,085	331,833	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	303,590	274,139	5
Total Operating Expenses	1,244,630	1,114,644	
Net Operating Income	438,118	495,841	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	438,118	495,841	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	132,832	186,715	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	132,832	186,715	
Total Income	570,950	682,556	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	570,950	682,556	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,800	3,800	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	105,685	112,862	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	109,485	116,662	
Net Income	461,465	565,894	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,563,815	4,997,921	20
Balance Transferred from Income (433)	461,465	565,894	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,025,280	5,563,815	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	132,832	5
Total (Acct. 419):	132,832	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,682,748	0	0	0	1,682,748	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,682,748	0	0	0	1,682,748	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	208,574		208,574	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,945		9,945	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	218,519	0	218,519	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	18,209,518	17,673,569	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,750,585	3,382,648	2
Net Utility Plant	14,458,933	14,290,921	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	14,458,933	14,290,921	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	48,144	40,812	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	48,144	40,812	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(533,272)	(145,929)	10
Special Deposits (132-134)	0	57,822	11
Working Funds (135)			12
Temporary Cash Investments (136)	3,249,180	2,966,880	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	270,990	126,955	15
Other Accounts Receivable (143)	5,886	6,128	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	192,870	190,671	18
Materials and Supplies (151-163)	15,164	33,538	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,200,818	3,236,065	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,850	18,650	24
Other Deferred Debits (182-186)	4,729	15,629	25
Total Deferred Debits	19,579	34,279	
Total Assets and Other Debits	17,727,474	17,602,077	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,300,985	2,104,131	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,025,280	5,563,815	28
Total Proprietary Capital	8,326,265	7,667,946	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,030,000	2,185,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,030,000	2,185,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	26,693	103,373	33
Payables to Municipality (233)	0	464,746	34
Customer Deposits (235)			35
Taxes Accrued (236)	294,845	265,099	36
Interest Accrued (237)	33,600	36,100	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	10,060	9,499	41
Total Current and Accrued Liabilities	365,198	878,817	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	13,000	44
Total Deferred Credits	0	13,000	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	42,056	35,527	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	42,056	35,527	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,963,955	6,821,787	49
Total Liabilities and Other Credits	17,727,474	17,602,077	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	17,540,596	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	622,421				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	46,501				7
Total Utility Plant	18,209,518	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,750,585	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,750,585	0	0	0	
Net Utility Plant	14,458,933	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,382,648				3,382,648	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	349,085				349,085	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	37,646				37,646	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,113				3,113	10
Other credits (specify):						11
					0	12
Total credits	389,844	0	0	0	389,844	13
Debits during year						14
Book cost of plant retired	20,557				20,557	15
Cost of removal	1,350				1,350	16
Other debits (specify):						17
					0	18
Total debits	21,907	0	0	0	21,907	19
Balance End of Year	3,750,585	0	0	0	3,750,585	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	15,164	33,538	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>15,164</u>	<u>33,538</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 G.O. Refunding Debt	3,800	428	14,850	1
Total			14,850	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,104,131	1
Changes during year (explain):		
TIF DISTRICT - MAINS	146,719	2
TIF DISTRICT - SERVICES	26,386	3
TIF DISTRICT - HYDRANTS	22,399	4
TIF DISTRICT - COST OF REMOVAL	1,350	5
Balance end of year	2,300,985	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 Refunding Bonds	04/01/1997	03/03/2012	5.30%	2,030,000	1
Total for Account 223				<u>2,030,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	265,099	1
Accruals:		
Charged water department expense	303,590	2
Charged electric department expense		3
Charged sewer department expense	9,534	4
Other (explain):		
NONE		5
Total Accruals and other credits	313,124	
Taxes paid during year:		
County, state and local taxes	265,099	6
Social Security taxes	16,675	7
PSC Remainder Assessment	1,604	8
Other (explain):		
NONE		9
Total payments and other debits	283,378	
Balance end of year	294,845	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 State Trust Fund Loan	0			0	2
1997 G.O. Note	36,100	105,685	108,185	33,600	3
Subtotal	36,100	105,685	108,185	33,600	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	36,100	105,685	108,185	33,600	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,821,787	0	0	0	0	6,821,787	1
Add credits during year:							
For Services	27,139					27,139	2
For Mains	98,176					98,176	3
Other (specify):							
HYDRANTS	16,853					16,853	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,963,955	0	0	0	0	6,963,955	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INTEREST RECEIVABLE	48,144	2
Total (Acct. 124):	48,144	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	270,990	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	270,990	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
DELINQUENT SPECIAL ASSESSMENTS	5,886	15
Total (Acct. 143):	5,886	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
REMAINING BALANCE FROM PRIOR YEAR CAPITAL PROJECTS	121,830	16
ADDITIONAL PUBLIC FIRE PROTECTION	5,036	17
JOINT METER ALLOCATION FROM SEWER AND OTHER BILLS	66,004	18
Total (Acct. 145):	192,870	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY ENGINEERING	4,729	21
Total (Acct. 183):	4,729	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	17,295,872	0	0	0	17,295,872	1
Materials and Supplies	24,351	0	0	0	24,351	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,566,616	0	0	0	3,566,616	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,892,871	0	0	0	6,892,871	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,860,736	0	0	0	6,860,736	
Net Operating Income	438,118	0	0	0	438,118	8
Net Operating Income as a percent of Average Net Rate Base	6.39%	N/A	N/A	N/A	6.39%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,202,558	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,794,547	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,997,105	
Net Income		
Net Income	461,465	5
Percent Return on Proprietary Capital	5.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

Ten Terrace Court " PO Box 7398 " Madison, WI 53707-7398
608/249-6622 " 608/249-8532

ACCOUNTANTS' COMPILATION REPORT

City of Middleton Water Utility
Middleton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the City of Middleton Water Utility, an enterprise fund of the City of Middleton as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

/s./ VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 28, 2003

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,577,232	1
Total Sales of Water	1,577,232	
Other Operating Revenues		
Forfeited Discounts (470)	7,097	2
Miscellaneous Service Revenues (471)	2,092	3
Rents from Water Property (472)	71,517	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	24,810	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	105,516	
Total Operating Revenues	1,682,748	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	23,983	8
Pumping Expenses (620-633)	128,959	9
Water Treatment Expenses (640-652)	31,066	10
Transmission and Distribution Expenses (660-678)	192,934	11
Customer Accounts Expenses (901-905)	26,492	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	188,521	14
Total Operation and Maintenance Expenses	591,955	
Other Operating Expenses		
Depreciation Expense (403)	349,085	15
Amortization Expense (404-407)		16
Taxes (408)	303,590	17
Total Other Operating Expenses	652,675	
Total Operating Expenses	1,244,630	
NET OPERATING INCOME	438,118	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,401	330,255	633,345	4
Commercial	680	275,957	389,176	5
Industrial	50	164,456	156,400	6
Total Metered Sales to General Customers (461)	5,131	770,668	1,178,921	
Private Fire Protection Service (462)	67		15,881	7
Public Fire Protection Service (463)	1		359,636	8
Other Sales to Public Authorities (464)	46	13,228	22,794	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,245	783,896	1,577,232	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	359,636	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	359,636	
Forfeited Discounts (470):		
Customer late payment charges	7,097	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,097	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	2,092	7
Total Miscellaneous Service Revenues (471)	2,092	
Rents from Water Property (472):		
ANTENNA RENTAL	71,517	8
Total Rents from Water Property (472)	71,517	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	24,634	10
Other (specify):		
OTHER	176	11
Total Other Water Revenues (474)	24,810	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	19,606	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	3,100	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	1,277	13
Total Source of Supply Expenses	23,983	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,437	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	120,720	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	5,802	25
Total Pumping Expenses	128,959	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	2,240	26
Chemicals (641)	7,661	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)	20,954	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	211	33
Total Water Treatment Expenses	31,066	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	103,912	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	16,281	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	14,524	43
Maintenance of Transmission and Distribution Mains (673)	39,191	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	11,511	46
Maintenance of Meters (676)	3,065	47
Maintenance of Hydrants (677)	4,450	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	192,934	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	3,586	51
Customer Records and Collection Expenses (903)	14,306	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	8,600	54
Total Customer Accounts Expenses	26,492	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	30,428	56
Office Supplies and Expenses (921)	12,362	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,280	59
Property Insurance (924)	8,000	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	87,705	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	17,755	65
Rents (931)		66
Maintenance of General Plant (932)	5,991	67
Total Administrative and General Expenses	188,521	
Total Operation and Maintenance Expenses	591,955	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		294,845	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,534	2
Net property tax equivalent		285,311	
Social Security		16,675	3
PSC Remainder Assessment		1,604	4
Other (specify): NONE			5
Total tax expense		303,590	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220010				3
County tax rate	mills		3.245230				4
Local tax rate	mills		5.957300				5
School tax rate	mills		12.073760				6
Voc. school tax rate	mills		1.537590				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.033890				10
Less: state credit	mills		1.481370				11
Net tax rate	mills		21.552520				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.957300				14
Combined School Tax Rate	mills		13.611350				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.568650				17
Total Tax Rate	mills		23.033890				18
Ratio of Local and School Tax to Total	dec.		0.849559				19
Total tax net of state credit	mills		21.552520				20
Net Local and School Tax Rate	mills		18.310139				21
Utility Plant, Jan. 1	\$	17,673,567	17,673,567				22
Materials & Supplies	\$	33,538	33,538				23
Subtotal	\$	17,707,105	17,707,105				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	17,707,105	17,707,105				26
Assessment Ratio	dec.		0.909400				27
Assessed Value	\$	16,102,841	16,102,841				28
Net Local & School Rate	mills		18.310139				29
Tax Equiv. Computed for Current Year	\$	294,845	294,845				30
Tax Equivalent per 1994 PSC Report	\$	200,141					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	294,845					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	98,127		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	285,396		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	383,523	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	624,796	434	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,029,078	4,200	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,653,874	4,634	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	76,867		22
Water Treatment Equipment (332)	266,375		23
Total Water Treatment Plant	343,242	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,650		24
Structures and Improvements (341)	92,196		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			98,127	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			285,396	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	383,523	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			625,230	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,033,278	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,658,508	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			76,867	22
Water Treatment Equipment (332)			266,375	23
Total Water Treatment Plant	0	0	343,242	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,650	24
Structures and Improvements (341)			92,196	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,688,030		26
Transmission and Distribution Mains (343)	9,274,200	249,648	27
Fire Mains (344)	0		28
Services (345)	1,235,290	53,717	29
Meters (346)	1,145,117	128,890	30
Hydrants (348)	794,780	44,383	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,231,263	476,638	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	19,392	2,014	35
Computer Equipment (391.1)	26,015	4,230	36
Transportation Equipment (392)	104,612	22,188	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,797		39
Laboratory Equipment (395)	1,515		40
Power Operated Equipment (396)	48,271		41
Communication Equipment (397)	46,388	301	42
SCADA Equipment (397.1)	162,534		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	7,722		45
Total General Plant	439,246	28,733	
Total utility plant in service directly assignable	17,051,148	510,005	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	17,051,148	510,005	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,688,030	26
Transmission and Distribution Mains (343)			9,523,848	27
Fire Mains (344)			0	28
Services (345)	833		1,288,174	29
Meters (346)	9,750		1,264,257	30
Hydrants (348)	1,445		837,718	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	12,028	0	14,695,873	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			21,406	35
Computer Equipment (391.1)			30,245	36
Transportation Equipment (392)	8,529		118,271	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			22,797	39
Laboratory Equipment (395)			1,515	40
Power Operated Equipment (396)			48,271	41
Communication Equipment (397)			46,689	42
SCADA Equipment (397.1)			162,534	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			7,722	45
Total General Plant	8,529	0	459,450	
Total utility plant in service directly assignable	20,557	0	17,540,596	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	20,557	0	17,540,596	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	188,210	3.33%	9,504	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	188,210		9,504	
PUMPING PLANT				
Structures and Improvements (321)	155,984	2.50%	15,625	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	403,342	5.00%	51,559	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	559,326		67,184	
WATER TREATMENT PLANT				
Structures and Improvements (331)	53,131	2.50%	1,922	16
Water Treatment Equipment (332)	252,611	3.33%	8,870	17
Total Water Treatment Plant	305,742		10,792	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	35,218	2.50%	2,305	18
Distribution Reservoirs and Standpipes (342)	346,420	2.00%	33,761	19
Transmission and Distribution Mains (343)	749,959	1.10%	103,389	20
Fire Mains (344)	0			21
Services (345)	304,037	2.09%	26,370	22
Meters (346)	467,789	6.25%	75,293	23
Hydrants (348)	138,578	1.85%	15,101	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,042,001		256,219	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					197,714	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	197,714	
321					171,609	8
322					0	9
323					0	10
324					0	11
325					454,901	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	626,510	
331					55,053	16
332					261,481	17
	0	0	0	0	316,534	
341					37,523	18
342					380,181	19
343					853,348	20
344					0	21
345	833	1,350			328,224	22
346	9,750		610		533,942	23
348	1,445				152,234	24
349					0	25
	12,028	1,350	610	0	2,285,452	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	16,858	8.33%	1,699	27
Computer Equipment (391.1)	8,840	25.00%	7,033	28
Transportation Equipment (392)	80,273	12.50%	13,930	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	22,797	6.67%	0	31
Laboratory Equipment (395)	251	8.33%	126	32
Power Operated Equipment (396)	37,475	10.00%	4,827	33
Communication Equipment (397)	46,388	9.09%	0	34
SCADA Equipment (397.1)	73,902	9.09%	14,774	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	585	8.33%	643	37
Total General Plant	287,369		43,032	
Total accum. prov. directly assignable	3,382,648		386,731	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,382,648		 386,731	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					18,557	27
391.1					15,873	28
392	8,529		2,501		88,175	29
393					0	30
394					22,797	31
395					377	32
396					42,302	33
397					46,388	34
397.1					88,676	35
398					0	36
399			2		1,230	37
	8,529	0	2,503	0	324,375	
	20,557	1,350	3,113	0	3,750,585	
					0	38
	20,557	1,350	3,113	0	3,750,585	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			64,882	64,882	1
February			58,743	58,743	2
March			61,105	61,105	3
April			66,428	66,428	4
May			70,590	70,590	5
June			75,344	75,344	6
July			102,139	102,139	7
August			80,260	80,260	8
September			72,024	72,024	9
October			65,326	65,326	10
November			59,312	59,312	11
December			54,749	54,749	12
Total annual pumpage	0	0	830,902	830,902	
Less: Water sold				783,896	13
Volume pumped but not sold				47,006	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				9,504	16
Volume related to equipment/system malfunction				1,350	17
Non-utility volume NOT included in water sales				540	18
Total volume not sold but accounted for				11,394	19
Volume pumped but unaccounted for				35,612	20
Percent of water lost				4%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,146	23
Date of maximum: 7/14/2002					24
Cause of maximum:					25
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,451	26
Date of minimum: 11/30/2002					27
Total KWH used for pumping for the year				1,695,487	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1702 RESERVOIR ROAD	Well #2	330	12	504,000	Yes	1
7716 HILLCREST AVENUE	Well #3	606	15	1,526,400	Yes	2
3640 HIGH ROAD	Well #4	850	24	1,728,000	Yes	3
6409 ELMWOOD AVENUE	Well #5	809	24	1,908,000	Yes	4
8490 GREENWAY BLVD	Well #6	856	17	2,232,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #6	GREENWAY BOOSTER #1	GREENWAY BOOSTER #2	1
Location	8490 GREENWAY BLVD	8491 GREENWAY BLVD	8491 GREENWAY BLVD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	CRANE DEMING	CRANE DEMING	5
Year Installed	1986	1996	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,600	750	750	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1986	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GREENWAY BOOSTER #3	QUARRY HZBP #1	QUARRY HZBP #2	14
Location	8491 GREENWAY BLVD	7729 TERRACE AVE	7729 TERRACE AVENUE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	CRANE DEMING	ITT	ITT	18
Year Installed	1996	1997	1997	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	350	350	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	23
Year Installed	1996	1997	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	10	10	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	QUARRY HZBP#3	QUARRY LZBP #1	QUARRY LZBP #2	1
Location	7729 TERRACE AVENUE	7729 TERRACE AVENUE	7729 TERRACE AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ITT	ITT	ITT	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U S	10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	QUARRY LZBP #3	QUARRY LZBP #4	WELL #2 PUMP	14
Location	7729 TERRACE AVE	7729 TERRACE AVENUE	1702 RESERVOIR ROAD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	ITT	ITT	STA-RITE	18
Year Installed	1997	1997	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	350	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	STA-RITE	23
Year Installed	1997	1997	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	30	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3 PUMP	WELL #4 PUMP	WELL #5 PUMP	1
Location	7716 HILLCREST AVENUE	3640 HIGH ROAD	6409 ELMWOOD AVENUE	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AM. TURBINE	5
Year Installed	1954	1971	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,060	1,200	1,325	8
Pump Motor or Standby Engine Mfr	U.S	G.E.	SIMMONS-ALLIS	9
Year Installed	1954	1971	1979	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	150	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 PUMP			14
Location	8490 GREENWAY BLVD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	U.S.			22
Year Installed	1986			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	QUARRY RESERVOIR	TOWER #1	TOWER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1997	1960	1984	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	28	85	85	9
				10
Total capacity in gallons (actual)	1,000,000	500,000	750,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2300	2.0300	1.7200	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELLHOUSE #6		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1986		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	20		10
			11
Total capacity in gallons (actual)	100,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,170	0	0	0	3,170	1
M	D	6.000	115,053	0	0	0	115,053	2
M	D	8.000	171,003	2,862	0	0	173,865	3
M	S	8.000	1,022	0	0	0	1,022	4
M	S	10.000	190	0	0	0	190	5
M	T	10.000	74,713	162	0	0	74,875	6
M	S	12.000	140	0	0	0	140	7
M	T	12.000	50,430	2,455	0	0	52,885	8
M	T	14.000	4,537	0	0	0	4,537	9
M	T	16.000	2,321	0	0	0	2,321	10
Total Within Municipality			422,579	5,479	0	0	428,058	
M	D	4.000	40	0	0	0	40	11
M	D	6.000	806	0	0	0	806	12
Total Outside of Municipality			846	0	0	0	846	
Total Utility			423,425	5,479	0	0	428,904	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,572	0	0	0	1,572	30	1
M	1.000	2,064	42	4	0	2,102	59	2
M	1.500	180	0	0	0	180	0	3
M	2.000	254	0	2	0	252	18	4
M	3.000	4	0	0	0	4	0	5
M	4.000	55	2	0	0	57	0	6
M	6.000	37	2	0	0	39	11	7
M	8.000	7	4	0	0	11	4	8
M	10.000		2			2	1	9
Total Utility		4,173	52	6	0	4,219	123	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,067	306	435	(7)	4,931	1,450	1
0.750	213	12	10	0	215	27	2
1.000	139	0	0	4	143	10	3
1.500	140	10	9	(1)	140	34	4
2.000	110	7	0	(2)	115	23	5
3.000	42	4	2	0	44	23	6
4.000	3	0	0	0	3	2	7
6.000	3	0	0	0	3	3	8
10.000	6	0	0	0	6	6	9
Total:	5,723	339	456	(6)	5,600	1,578	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,252	286	10	13	0	370	4,931	1
0.750	119	67	11	3	0	15	215	2
1.000	31	98	5	6	0	3	143	3
1.500	5	112	7	8	0	8	140	4
2.000	2	89	9	9	0	6	115	5
3.000	0	28	4	9	0	3	44	6
4.000	0	2	1	0	0	0	3	7
6.000	0	0	1	0	2	0	3	8
10.000	0	0	0	0	6	0	6	9
Total:	4,409	682	48	48	8	405	5,600	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	793	14	3		804	2
Total Fire Hydrants	794	14	3	0	805	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 524

Number of distribution system valves end of year: 974

Number of distribution valves operated during year: 224

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 623 - The utility pumped more water in 2002. In addition, the energy costs from the vendors increased from 2001.

Account 643 - In 2002, the utility began testing water samples for lead with outside parties.

Account 672 - In 2002, the utility updated some instrumentation and rods for the cathodic protection system at the towers.

Account 926 - In addition to annual wage increases, the accrued sick and vacation liability was adjusted.

Water Mains (Page W-17)

Developers financed \$98,176 of main additions while the TIF District financed \$146,719. The utility financed the remaining additions.

Water Services (Page W-18)

Developers contributed \$27,139 of service additions and the TIF District financed \$26,386. The utility financed the remaining additions.

Meters (Page W-19)

Meter adjustments are to reconcile schedule W-19 to the actual meter count.

The 2" residential meters were installed for water sprinkling.

Hydrants and Distribution System Valves (Page W-20)

Developers financed \$16,853 of hydrant additions and the TIF District financed \$22,399. The utility financed the remaining additions.
